

IDEA MOE in WISEgrants

**Overview of the Maintenance of Effort
reporting system housed within WISEgrants**

**Federal Funding Conference
February 2018**



WISCONSIN DEPARTMENT OF
PUBLIC INSTRUCTION
Tony Evers, PhD, State Superintendent

IDEA MOE Regulations

IDEA requires that LEAs budget and expend the same amount of local funding for special education and related services as it expended in the previous fiscal year.

(34 CFR §300.203)



Special Education Accounting

To demonstrate compliance, an LEA must use the DPI-assigned accounting structure to identify special education expenditures and what type of funds were used to pay for the expenditures.



Fund 27

Contains all costs related to special education

Project 011

Expenditures eligible for state special education categorical aid reimbursement

Project 019

Expenditures not eligible for state aid

Project 340

Expenditures reimbursed with federal IDEA formula dollars

Only project 011 and 019 tagged expenditures are used for MOE compliance

Four Possible Ways to Pass MOE

To meet compliance, an LEA must demonstrate that it is spending the same or more than it did in prior year.

An LEA's financial data is examined through four different calculations.

The LEA only needs to 'pass' one of the four calculations to meet the MOE compliance requirement.

MOE Exceptions

MOE “exceptions” are federally allowed justifications for why an LEA’s locally funded special education expenditures decreased between comparison years.

IDEA regulations identify five (and only five) reasons why an LEA can lower special education costs and still meet the MOE compliance standard.



Exceptions for Lowering Costs

- ❖ Voluntary departure or departure for just cause of special education personnel.
- ❖ Decrease in enrollment of students with disabilities.
- ❖ A student with exceptional special education costs moves out of the district, ages out, or no longer needs the program.
- ❖ The purchase of costly capital, such as a special education vehicle, is paid out.
- ❖ The assumption of the student's program costs by Wisconsin's special education high cost aid for a student with a disability.

IDEA Regulation Comments on §300.204

OSEP Letter to White

Specifically states that savings due to the negotiated reduction in staff benefits did not qualify as an exception.

COST SAVINGS: **The following are not allowed as exceptions**

Decrease in costs due to:

- Employee contributions to WRS
- Switching health insurance programs
- Changing the OPEB contribution
- Converting to HRA systems
- Position eliminations
- Withdrawal from shared programs
- Transportation contract savings

Cost Savings - Not An Exception

Prior Year	Current Year	Failed Amount	Test Status
$\begin{array}{r} \$200,000 \\ \text{Staff Salaries} \\ + \\ \$75,000 \\ \text{OPEB} \\ \text{contribution} \\ = \\ \$275,000 \end{array}$	$\begin{array}{r} \$200,000 \\ \text{Staff Salaries} \\ + \\ \$25,000 \\ \text{OPEB} \\ \text{contribution} \\ = \\ \$225,000 \end{array}$	$\$50,000$	FAILED The decrease in OPEB contributions is not an allowed exception under IDEA

**How DPI uses existing
data to monitor MOE
Eligibility & Compliance**

MOE Eligibility Test

- The LEA's fund 27 (special education) budget amounts compared to a prior year's actual fund 27 expenditures.
- Determines whether an LEA is "eligible" to receive the IDEA formula grant.

MOE Compliance Test

- The LEA's fund 27 actual current year expenditures compared to a prior year's actual fund 27 expenditures.
- Determines whether an LEA is in final compliance with the MOE requirement.

Fiscal Data - Eligibility

PI-1504
Special Education
Budget Report

Submitted to DPI's
School Financial
Services team
(Collected October
to December for
current fiscal year)

- LEAs submit all Fund 27 (special education) planned expenses including locally funded and grant funded expenses.
- Usually submitted by the LEA's Business Office.
- Data is used in LEA's MOE calculation to determine IDEA grant eligibility.

Fiscal Data - Compliance

PI-1505
Special Education
Annual Report

Submitted to DPI's
School Financial
Services team
(Collected July to
September for
previous fiscal
year)

- LEAs submit all Fund 27 (special education) expenses including locally funded and grant funded expenses.
- Usually submitted by the LEA's Business Office.
- Data is used to determine LEA's state special education categorical aid ***and*** IDEA MOE compliance.

Child Count Data

WISEdata

Data is pushed regularly to WISEdata by the LEA's Student Information System

- October 1 Child Count
 - Students with active IEPs or Service Plans (private school) on October 1 of each year.
- Used to determine a “student per capita” expenditure amount for purposes of MOE.
- Used to determine amount for “decrease in students with disabilities” exception.

Web-based IDEA MOE Reports

- ❖ Accessed through the WISEgrants web portal.
 - Any user who has access to the IDEA formula budgets (flow-through / preschool) automatically has access to the MOE reports.
- ❖ Pulls financial data from the 1504 and 1505 special education financial reports and WISEdata October 1 Child Count.
- ❖ Calculates the four MOE tests.
- ❖ Allows the LEA to submit exceptions to pass failed tests.
- ❖ Allows the LEA to run scenarios to determine future compliance.

Accessing the IDEA MOE Reports



IDEA - Flow-through

Home ▼

Change Act Here ▼

Application ▼

Reports ▼

Message Board (2)

IDEA ▶

Certification and Assurances

IDEA - Flow-through ▶

IDEA - Preschool ▶

Maintenance of Effort

nts Administrator

MOE Summary Page

Access to the
Exceptions

Exceptions apply to
both Eligibility and
Compliance

Current Status

Maintenance of Effort Summary

	Eligibility (Budget to Actual)		Compliance (Actual to Actual)		Exceptions	
Fiscal Year	Eligibility Status	Eligibility Report	Compliance Status	Compliance Report	Submitted	Approved
2017-2018	Met	Eligibility Report	Results Not Yet Available	Compliance Report	\$132,387.00	\$132,387.00
2016-2017	Met	Eligibility Report	Met	Compliance Report	\$154,887.00	\$132,387.00
2015-2016	Met	Eligibility Report	Met	Compliance Report	\$0.00	Enter Exceptions
2014-2015	Met	Eligibility Report	Met	Compliance Report	\$1,133,204.00	\$1,133,204.00
2013-2014	Met	Eligibility Report	Met	Compliance Report	\$0.00	Enter Exceptions

Most Recent
Fiscal Year Top
of the List

View the Reports

Compliance Report

In this example, the LEA passed MOE compliance by meeting at least one test.

District MOE Compliance Report - 2016-2017

Status of Overall MOE Compliance

Maintenance of Effort for Compliance has been met				
Comparison Difference	State & Local	Local Only	State & Local Student per Capita	Local Only Student Per Capita
	\$56,350.80	\$63,726.27	(\$21,662.45)	\$7,629.54
	Met	Met	Failed (\$21,662.45)	Met

This figure reflects either the increase or decrease compared to the last year met

Status of individual comparisons

Test 1 – State & Local Costs

Test 1: Current Year State/Local Actual Compared to Amounts from Last Year Test 1 was Met

		State/Local Cost	Less Revenue	Actual State/Local
Current Year:	2017	\$874,324.54	\$18,336.69	\$855,987.85
Last Year Met:	2016	\$838,054.13	\$38,417.08	\$799,637.05
			<i>Difference:</i>	\$56,350.80

Clicking on the hyperlinked amount opens a pop-up box with expenditure details

Expenditures only include project 011 and project 019 costs less certain revenues, such as source 780 (Medicaid) and source 346 (payments from other LEAs)

District MOE Compliance Report - 2016-2017

Maintenance of Effort for Compliance has been met

Comparison Difference	State & Local	Local Only	State & Local Student per Capita	Local Only Student Per Capita
	\$56,350.80	\$63,726.27	(\$21,662.45)	\$7,629.54
	Met	Met	Failed (\$21,662.45)	Met

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Last Year Met:	2016	\$838,054.13	\$38,417.08	\$799,637.05

Difference:

\$56,350.80

Clicking on the hyperlinked amount opens a pop-up box with expenditure details

Test 2 –Local Only Costs

Test 2: Current Year Local Only Compared to Amounts from Last Year Test 2 was Met

		Local Only Cost
Current Year:	2017	\$638,722.14
Last Year Met:	2016	\$574,995.87
	<i>Difference:</i>	\$63,726.27

**Local Only: End of year Fund 10 to Fund 27 transfer
(account 27R 411000 110 000)**

District MOE Compliance Report - 2016-2017

Maintenance of Effort for Compliance has been met

Comparison Difference	State & Local	Local Only	State & Local Student per Capita	Local Only Student Per Capita
	\$56,350.80	\$63,726.27	(\$21,662.45)	\$7,629.54
	Met	Met	Failed (\$21,662.45)	Met

Test 2: Current Year Local Only Compared to Amounts from Last Year Test 2 was Met

Current Year: 2017

Last Year Met: 2016

Local Only Cost

\$638,722.14

\$574,995.87

Difference:

\$63,726.27

Test 3 – Student with Disability per capita amount based on State & Local Costs

Test 3: Current Year State/Local Actual Student Per Capita Compared to Per Capita from the Last Year Test 3 was Met

		State/Local Costs	Child Count	State/Local Per Capita
Current Year:	2017	\$855,987.85	90	→ \$9,510.98
Last Year Met:	2016	\$799,637.05	82	\$9,751.67

Aggregate Calculation

$\$9,751.67 \text{ per capita} * 90 \text{ students} = \$877,650.30$
 $\$855,987.85 \text{ actual} - \$877,650.30 \text{ required} = (\$21,662.45)$

Per Capita Difference: (\$240.70)

Aggregate Difference: (\$21,662.45)

Test 3 uses the expenditure total from Test 1 and creates a students with disabilities per capita amount.

District MOE Compliance Report - 2016-2017

Maintenance of Effort for Compliance has been met

Comparison Difference	State & Local	Local Only	State & Local Student per Capita	Local Only Student Per Capita
	\$56,350.80	\$63,726.27	(\$21,662.45)	\$7,629.54
	Met	Met	Failed (\$21,662.45)	Met

Test 3: Current Year State/Local Actual Student Per Capita Compared to Per Capita from the Last Year Test 3 was Met

	State/Local Costs	Child Count	State/Local Per Capita
Current Year: 2017	\$855,987.85	90	\$9,510.98
Last Year Met: 2016	\$799,637.05	82	\$9,751.67

Aggregate Calculation

$\$9,751.67 \text{ per capita} \times 90 \text{ students} = \$877,650.30$
 $\$855,987.85 \text{ actual} - \$877,650.30 \text{ required} = (\$21,662.45)$

Per Capita Difference: (\$240.70)

Aggregate Difference: (\$21,662.45)

Test 4 – Student with Disability per capita amount based on Local Only Costs

Test 4: Current Year Local Only Student Per Capita Compared to Per Capita from the Last Year Test 4 was Met

		Local Only Costs	Child Count	Local Only Costs Per Capita
Current Year:	2017	\$638,722.14	90	→ \$7,096.91
Last Year Met:	2016	\$574,995.87	82	\$7,012.14
Aggregate Calculation		Per Capita Difference:		
\$7,012.14 per capita * 90 students = \$631,092.60		\$84.77		
\$638,722.14 actual - \$631,092.60 required = \$7,629.54		Aggregate Difference:		
		\$7,629.54		

Test 4 uses the expenditure total from Test 2 and creates a students with disabilities per capita amount.

District MOE Compliance Report - 2016-2017

Maintenance of Effort for Compliance has been met				
Comparison Difference	State & Local	Local Only	State & Local Student per Capita	Local Only Student Per Capita
	\$56,350.80	\$63,726.27	(\$21,662.45)	\$7,629.54
	Met	Met	Failed (\$21,662.45)	Met

Test 4: Current Year Local Only Student Per Capita Compared to Per Capita from the Last Year Test 4 was Met

	Local Only Costs	Child Count	Local Only Costs Per Capita
Current Year: 2017	\$638,722.14	90	\$7,096.91
Last Year Met: 2016	\$574,995.87	82	\$7,012.14
Aggregate Calculation			\$84.77
$\$7,012.14 \text{ per capita} \times 90 \text{ students} = \$631,092.60$ $\$638,722.14 \text{ actual} - \$631,092.60 \text{ required} = \$7,629.54$			\$7,629.54
Per Capita Difference:			\$84.77
Aggregate Difference:			\$7,629.54

Fixing the “Child Count”

Within WISEgrants, we can / will amend the October 1 Child Count pulled from WISEdash.

- ❖ If the LEA’s snapshot October 1 Child Count is accidentally lower than it should be, the MOE report will use the correct “current” number.
- ❖ If the LEA self-reports an issue with the snapshot’s October 1 Child Count, we will work to resolve the issue but will have the opportunity to use the correct number.



MOE Eligibility Status

Maintenance of Effort Summary

Eligibility (Budget to Actual)			Compliance (Actual to Actual)		Exceptions	
Fiscal Year	Eligibility Status	Eligibility Report	Compliance Status	Compliance Report	Submitted	Approved
2017-2018	Failed	Eligibility Report	Results Not Yet Available	Compliance Report	\$0.00	Enter Exceptions
2016-2017	Met	Eligibility Report	Met	Compliance Report	\$17,342.00	\$17,342.00
2015-2016	Met	Eligibility Report	Met	Compliance Report	\$126,998.70	\$126,998.70

MOE Compliance Status

Maintenance of Effort Summary

Eligibility (Budget to Actual)			Compliance (Actual to Actual)		Exceptions	
Fiscal Year	Eligibility Status	Eligibility Report	Compliance Status	Compliance Report	Submitted	Approved
2017-2018	Met	Eligibility Report	Results Not Yet Available	Compliance Report	\$0.00	Enter Exceptions
2016-2017	Met	Eligibility Report	Failed	Compliance Report	\$0.00	Enter Exceptions
2015-2016	Met	Eligibility Report	Met	Compliance Report	\$20,330.48	\$20,330.48
2014-2015	Met	Eligibility Report	Met	Compliance Report	\$65,524.44	\$65,524.44

Maintenance of Effort for Compliance is failing by \$163,944.79

Comparison Difference	State & Local	Local Only	State & Local Student per Capita	Local Only Student Per Capita
	(\$192,968.93)	(\$163,944.79)	(\$538,190.62)	(\$415,876.83)
	Failed (\$192,968.93)	Failed (\$163,944.79)	Failed (\$538,190.62)	Failed (\$415,876.83)

Exceptions equal to the failed by amount must be entered.

To come into compliance, only one test needs to pass with exceptions.

[Return to Summary Report](#)

[Enter Exceptions](#)

Compliance ▼

Look for "Enter Exceptions" to get to the exception page

IDEA MOE Exception Status			
Exception Type	Submitted	Approved	Denied
Voluntary Departure of Special Education Staff	\$0.00	\$0.00	\$0.00
Student with costly special education services left the LEA or no longer needs the costly program	\$0.00	\$0.00	\$0.00
Capital Expenditures	\$0.00	\$0.00	\$0.00
Decrease in the Number of Students with Disabilities Enrolled in the District	\$0.00	\$0.00	\$0.00
Assumption of High Cost Revenue	\$0.00	\$0.00	\$0.00
50% Rule	\$0.00	\$0.00	\$0.00
Special Circumstances – DPI Administrative	\$0.00	\$0.00	\$0.00
Totals	\$0.00	\$0.00	\$0.00

[Return to Summary Report](#)
[Return to MOE Eligibility](#)
[Return to MOE Compliance](#)

Voluntary Departure of Special Education Staff ▼

Student with costly special education services left the LEA or no longer needs the costly program ▼

Capital Expenditures ▼

Decrease in the Number of Students with Disabilities Enrolled in the District ▲

Assumption of High Cost Revenue ▲

50% Rule ▲

Special Circumstances – DPI Administrative ▼

Each of the exceptions are housed within collapsable panels. To expand, simply click on the heading.

Once exception data has been submitted under a category, the panel remains open upon future page visits.

If the panel is collapsed (as in this example), there is no data entered into any of the exception categories.

“Built-In” MOE Exceptions

- ❖ Decrease in the LEA’s enrollment of students with disabilities.
- ❖ Assumption of high cost revenue.
- ❖ Termination of costly expenditures for capital.

Decrease in the Number of Students with Disabilities Enrolled in the LEA

Decrease in the Number of Students with Disabilities Enrolled in the District

If the LEA experienced a decrease in students with disabilities between the 2015-2016 school year and the 2016-2017 school year, then an exception amount is generated based on a student per capita amount. (34 CFR §300.204(a)).

During the year, the amount of the exception displayed below is based on the 1504 Special Education budget submitted through the School Financial Services portal. When the LEA submits the 1505 Special Education annual report after the close of the fiscal year, this exception amount will be updated to reflect the actual per capita amount.

		State / Local Cost (Expenditures less Revenue)	October 1 Child Count	Per Capita Amount
Current Year:	2017	\$736,154.40	101	\$7,288.66
Last Year:	2016	\$815,683.50	106	\$7,695.13
		Decrease in students with disabilities	5	
		Last year's student per capita amount	\$7,695.13	
		Exception amount (5 * \$7,695.13)	\$38,475.65	

The exception for a student enrollment decrease is always a comparison of the fiscal year being tested and the immediate prior fiscal year.

Assumption of High Cost Revenue

Assumption of High Cost Revenue ▼

If the LEA received Special Education High Cost aid (either state or federal) in June 2017, the amount qualifies as an exception. (34 CFR §300.204(e)).

After a review of the LEA's aids register payments for fiscal year 2016-2017, the following amounts are allowed as exceptions:

Source ▼	Exception Amount ▼	Status ▼
625	\$36,889.00	Approved
711	\$10,601.00	Approved

If the LEA received Special Education High Cost aid (either state or federal) in June of the tested fiscal year, the amount qualifies as an exception.

This amount is not available during Eligibility testing.

Capital Expenditures

Capital Expenditures

If the LEA purchased equipment or remodeling during the previous year using local or state funds, the amount can be counted as an exception (34 CFR §300.204(d)).

To qualify for this exception, the equipment needs to have a per item value greater than \$5,000. After a review of the LEA's 1505 Special Education Annual report, the following items are allowed as exceptions:

Account	Account Name	Exception Amount	Status
27-560-256300-019	EQUIPMENT/VEHICLE REPLACEMENT	\$44,784.76	Approved

The MOE compliance software searches accounts within the LEA's PI-1504 and PI-1505 SE reports to find expenditures that would qualify under this exception.

Equipment must have a per unit cost of \$5,000 or more to qualify.

Maintenance of Effort for Compliance has been met

Comparison Difference	State & Local	Local Only	State & Local Student per Capita	Local Only Student Per Capita
	(\$23,379.23)	(\$162,536.98)	(\$155,112.13)	(\$7,982.66)
	Met with Exceptions	Failed (\$117,752.22)	Failed (\$110,327.37)	Met with Exceptions

Approved Exceptions	
Capital Expenditures	\$44,784.76
Totals	\$44,784.76

**Approved exception amounts are
always applied to all four tests.**

“User-Entered” MOE Exceptions

- ❖ Voluntary Departure of Special Education Staff.
- ❖ Student with Exceptional Costs Leaves District, Graduates, or Ages Out.
- ❖ Student with Exceptional Costs No Longer Needs Special Education Program.
- ❖ 50% Rule Adjustment.

Voluntary Departure of Staff

- ❖ Did a special education staff person retire at the end of 2016-17?
- ❖ Did a special education staff person take a job at another school district at the end of 2016-17?
- ❖ Did a special education staff person take a district job in general education at the end of 2016-17?
- ❖ Did a special education staff person take a voluntary unpaid leave of absence during 2016-17?
- ❖ Did a special education staff person retire or voluntary depart during 2016-17 (mid-year)?

Costly Students Leave or Graduates

To apply for this exception, the student must have aggregate costs in direct special education services in excess of the basic open enrollment transfer amount from the year the services were provided.

Review the students with disabilities who graduated, aged out, open enrolled into another LEA or moved away from the LEA of residence in the last two years. Did the student have any of the following costs (not charged to a federal grant):

- ❖ One-on-one Paraprofessional or Attendant Care Aide
- ❖ Specialized Transportation (including parent provided transportation)
- ❖ Private or public placement tuition (placement made by the IEP team)
- ❖ Educational Interpreter
- ❖ Hearing Impaired or Visually Impaired Teacher

Student no longer needs the service

To apply for this exception, the direct special education services that are no longer required by the student's IEP must have aggregate costs in direct special education services in excess of the basic open enrollment transfer amount from the year the services were provided.

To verify the service is no longer required as per the IEP, an LEA that wishes to use this exception must submit the portion of the student's original IEP and the portion of the revised IEP that reflect the change in services.

The most common costs for this exception include changes in student placement.

50% Rule Adjustment

If the LEA chooses to apply this adjustment, it has “freed up” local funds under the 50% rule. An LEA is not allowed to actually reduce its district-wide expenditures by the amount that was freed up through this option but must use the freed-up local funds to pay for activities that could be supported with funds under the Elementary and Secondary Education Act.

Expenditures using the “freed up” funds are accounted for in the general fund (fund 10).

This adjustment does not become available until after the LEA has submitted its PI-1505 SE annual financial data for the fiscal year being tested.

When Exceptions Should be Entered

The LEA should enter exceptions if it failing at least one of the four tests and the exception amount would change the status of the test from failed to met.

- ❖ For IDEA MOE, the “comparison year” for a test is the last time the test was met. This means that if there was a lower amount spent due to allowed exceptions but no exceptions entered, the LEA is required to maintain the former higher amount.
- ❖ To flip the test result from failed to met, the exception amount must be the same or greater. Entering exceptions only have impact if the test results change – they never “reduce” the failed by amount.
- ❖ Exceptions apply to both eligibility and compliance testing.

Maintenance of Effort for Compliance has been met

Comparison Difference	State & Local	Local Only	State & Local Student per Capita	Local Only Student Per Capita
	\$14,362.98	\$11,211.94	\$2,069.05	\$9,236.02
	Met	Met	Met	Met

The approved exception amount does not impact the increase

Approved Exceptions

Voluntary Departure of Special Education Staff	\$18,597.00
Totals	\$18,597.00

If the LEA is passing all four tests based on actual expenditures, there is no need to enter exception information. Exceptions only apply to tests in which the comparison amount is negative.

Eligibility Testing & Monitoring for Compliance

[Scenario Calculator](#)

To access, click on the header to expand the panel

Replace the values below and click recalculate to calculate maintenance of effort. Click reset to restore the actual values.

Child Count

State/Local Cost

Revenue

Local Only Cost

45

\$326,821.00

\$2,500.00

\$245,292.00

Recalculate

Reset

The Eligibility report is based on budgeted numbers. Throughout the year, LEAs should use the scenario calculator built within this report to determine if actual expenditures are on target for meeting MOE compliance.

Understand Your Coding Logic

- ❖ Has there been analysis done of how expenses are being coded, or is it a practice of “always done that.”
- ❖ Are IDEA funds being carried over from year to year, or used on non-essential items, while the local special education costs are inflating?
- ❖ When unplanned expenditures arise, how is where the costs charged examined?

Understand Why Effort Was Reduced

- ❖ Plan ahead – understand the “why” if local costs will decrease.
- ❖ If the “why” doesn’t include allowable exceptions, develop long-term plans.
 - ❖ Move special education costs from the IDEA grant to local funds to boost level back up to required amount.
 - ❖ Use the freed-up IDEA funds on collaborative initiatives!
 - Coordinated Early Intervening Services
 - Title I Schoolwide Set-Aside
 - Reading Specialists or Professional Development

IDEA MOE Timeline

July 1, 2018	LEA submits FY 2018-19 IDEA Part B Formula Certification and Assurances which includes an assurance statement that the LEA will remain in compliance with IDEA maintenance of effort requirements.
Oct. 2018 - Dec. 2018	LEA submits its FY 2018-19 PI-1504 SE Budget report to the SFS Reporting Portal.
December 2018	DPI reviews FY 2018-19 IDEA MOE Eligibility Reports, provides initial notification to LEAs of failure to meet MOE eligibility.
Dec. 2018 - Jan. 2019	DPI works with LEAs to meet IDEA MOE eligibility.
February 2019	LEAs meet MOE eligibility or IDEA claims are “shut off.”

IDEA MOE Timeline

March 2019 - June 2019	LEAs use MOE eligibility scenario calculator to monitor FY 2018-19 compliance.
July 2019 - Sept. 2019	LEA submits its FY 2018-19 PI-1505 SE Annual report to the SFS Reporting Portal.
Until Sept. 30, 2019	LEAs can amend FY 2018-19 claims, returning IDEA flow-through funds and recoding the costs to project 011 or 019, and resubmit the PI-1505 SE Annual.
October 2019	DPI reviews FY 2018-19 IDEA MOE Compliance Reports, provides initial notification to LEAs of failure to meet MOE compliance.
Oct. 2019 - Feb. 2020	DPI works with LEAs to meet IDEA MOE compliance.

IDEA MOE Timeline

March 2020	Final IDEA MOE compliance for FY 2018-19 determinations are made. LEAs receive an IDEA non-compliance letter with penalty amount that must be paid to DPI. LEAs must demonstrate they will meet IDEA MOE compliance for the following year (FY 2019-20).
April 2020 - May 2020	LEAs that failed FY 2018-19 IDEA MOE compliance implement corrective actions.
July 2020	DPI sends FY 2018-19 IDEA MOE non-compliance penalty amounts to the US Department of Education.
August 2020	DPI sends closing letters to LEAs that failed FY 2018-19 IDEA MOE compliance if the corrective actions have been completed.

Additional Technical Assistance

IDEA Maintenance of Effort DPI Technical Assistance Page

<https://dpi.wi.gov/sped/educators/fiscal/maintenance-of-effort>

IDEA Maintenance of Effort Guide

goo.gl/AGXsDH

National Center for IDEA Fiscal Reporting - MOE

<https://cifr.wested.org/resources/lea-moe/>

